

BOARD OF EQUALIZATION MEETING

Madison, Nebraska

June 28, 2012

The Board of Equalization of Madison County, Nebraska met at 9:30 A.M. to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Friday, June 22, 2012 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgement of receipt of notice of meeting as published was executed. Chairman Jerry McCallum called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

Present: Commissioners Jerry McCallum, Martin Griffith, and Lee Klein, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

Motion was made by Klein and seconded by Griffith to approve the agenda for the meeting. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following documents that were accepted by the Board as part of the official record for all property valuation protest hearings conducted in 2012:

- 1) Rules and Regulations of the Tax Equalization and Review Commission (TERC)
- 2) Copy of certification of assessment filed with the Madison County Clerk
- 3) Written statement of the basic procedures used to send valuation notices
- 4) Copy of Notice of Valuation Change
- 5) Generalized overview of the procedure used in Madison County Assessor's Office to determine value of real property
- 6) Nebraska Assessor's Reference Manual
 - A) Article 15 of Nebraska Statutes, Chapter 77
 - B) Real Property Appraisal Regulations: 44-001 through 44-005
 - C) County Officials Regulations: 49-001 through 49-010
 - D) Real Property Regulations: 40-001, 003, 004, 008, 010, 011, 012 and 013
- 7) I.A.A.O. Textbooks: Property Appraisal and Assessment Administration, Property Assessment Valuation, and Mass Appraisal of Real Property
- 8) Tax Equalization and Review Commission General Orders #4 through #8
- 9) Madison County Sales File Record (Residential, Commercial, and Agricultural)
- 10) Copy of Madison County Measures of Central Tendency as required under Nebraska Revised Statute §77-1315(4) (2000 Cum. Supp., as amended by Nebraska Laws L.B. 170 § 6)
- 11) Copy of Property Valuation Protest Form 422
- 12) Nebraska Agricultural Land Valuation Manual
- 13) Map of Madison County Agricultural Market Areas for 2012
- 14) Copy of confidential intra-office spreadsheet of adjustments made by location
- 15) Copy of Ag land values spreadsheet – 3 year comparison
- 16) Copy of Ag land values spreadsheet – values by market area
- 17) Soil Survey of Madison County published by US Dept. of Agriculture / Soil Conservation Service
- 18) 2011 Reports and Opinions of the Property Tax Administrator
- 19) Copy of Nebraska Administrative Code, Chapter 1 TERC Enabling Authority
- 20) "Real Property Valuations and Damage Due to Natural Disaster" Notification from P.A.D. dated June 10, 2011
- 21) Undervalued and Omitted Property Listing for tax year 2012
- 22) U.S.D.A. "Land Values & Cash Rents 2010 Summary" dated August, 2010
- 23) U.N.L. Department of Agricultural Economics "Nebraska Farm Real Estate Market Highlights 2009-2010" dated June 2010

Hearings were conducted on property valuation protests as follows:

Protest #2012-1: Robert E. Haase Jr., 4401 South 27th Street, #J11, Lincoln, NE 68512
Lake View Terrace Lot 5 (10-23-1)

Chairman McCallum opened a hearing at 9:37 A.M. Robert Haase was present and reported that he purchased the property 2½ years ago for a purchase price of \$111,500. He submitted a copy of an appraisal completed by Ranson Roman, reflecting the property value as \$120,000. He explained that the property was owned by his brother and he purchased it to stop foreclosure proceedings. County Assessor Jeff Hackerott reported that the subject parcel is a suburban property located outside the Norfolk City limits. He testified that he reviewed the house on June 27, 2012 with the tenant and completed a walk-through of the inside of the property and also completed an exterior review. He reported that the property is currently rented. Chairman McCallum closed the hearing at 9:45 A.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$130,044. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-2: Duane Wesel, 2400 Sheridan Drive, Norfolk
Country Club Village Lot 1 2.38 AC

Chairman McCallum opened a hearing at 9:46 A.M. Duane Wessel was present and testified that he recently purchased the four apartment buildings for \$870,000; but, the assessed value is \$1,122,660. He reported that property located across the street was valued at \$1,352,938 and the valuation was reduced to approximately \$900,000. He testified that he will need to spend approximately \$335,000 for replacement of siding and windows and general maintenance. He stated that commercial property does not always increase in value. Mr. Wessel reported that there are 30 apartment units, including 8 one-bedroom units that rent for an average of \$375 per month and 22 two-bedroom units that rent for an average of \$450 per month. He reported that there are 33 garages that are rented for \$35 per month. He stated that he pays all water, garbage, and taxes and the tenant pays the electricity costs. Chairman McCallum closed the hearing at 9:50 A.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$900,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-3: Dale B. Jessen, 1321 West Norfolk Avenue, Norfolk
C S Hayes Choice Addition Lot 4, Except N 11 Ft & All S & E of Drainage Ditch, Lot 5

Chairman McCallum opened a hearing at 9:54 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he inspected the property with the owner and completed both an interior and exterior review. He reported that the house is dated, with old floor coverings, and the walls and ceilings have plaster that is cracked. He explained that the house has the original single pane windows with aluminum storms over the top. He stated that the owners are making improvements as they can afford to make them. In addition, he reported that there is a detached garage in back of the house and a large car port next to the garage. He explained that some improvements have been made to the basement and it is nicer than the other two floors of the house. Chairman McCallum closed the hearing at 9:57 A.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$70,647. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-4: Frank Murphy Jr., 54010 839th Road, Meadow Grove
Northside Addition N1/2 Lots 1 & 2 & Vac Alley, Blk 2

Chairman McCallum opened a hearing at 10:10 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he tried to arrange an inspection of the property; however, he was unable to make contact with the tenant. He stated that the property appears to be different that the information listed on the assessment record and the garage space has been closed off and appears to have been converted to living space. He requested the Board to table the protest form until he could make an inspection of the property. Chairman McCallum closed the hearing at 10:13 A.M. Motion was made by Klein and seconded by Griffith to table the property valuation protest until further review by the County Assessor. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-5: Timothy L. Ganser and Micheal E Murphy, 1112 Montecito Drive, Los Angeles CA 90031
Railroad Addition Lot 8, Blk 21

Chairman McCallum opened a hearing at 10:27 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he completed an interior and exterior inspection of the property with the caretaker. He stated that the house has been vacant for a number of years and no one was inside the home during the re-appraisal process. In addition, he reported that the roof leaks and that plaster on the walls and ceilings is falling down due to water damage in the house. Chairman McCallum closed the hearing at 10:30 A.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$23,344. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-6: Deb Thompson, 308 South 4th Street, Newman Grove
Subdivision Out Lot 5, Railroad Addition Lot 5, Blk 24

Chairman McCallum opened a hearing at 10:30 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he inspected the property with Ms. Thompson's adult son and verified the number of bedrooms, bathrooms, and other information on the assessment record. Chairman McCallum closed the hearing at 10:33 A.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$90,085. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-7: Kenneth H. and Eunice F. Brandt, 803 Skyview Circle, Norfolk
Skyview Townhouse Subdivision Lot 2A, Blk 2

Chairman McCallum opened a hearing at 10:19 A.M. Kenneth and Eunice Brandt appeared at the hearing. Mr. Brandt explained that due to his wife's retirement their income is lower, so they decided to see if they were eligible for homestead exemption. He stated that they qualify for homestead exemption based on their income; however, the valuation of their home was too high. He stated that he reviewed the valuations for similar town houses and the valuation of his property is the highest in the area. He explained that when his townhouse was first constructed, it was valued at the price that he paid for it. He stated that many townhomes in his neighborhood have walkout basements and his home has a daylight basement. He reported that many of the townhouses have dormers, nice glass windows, walk-out basements, and vaulted ceilings. Mr. Brandt testified that two newer townhouses built in 2009, which have daylight basements similar to his house, are valued \$15,000 less. He estimated that the valuation for his property should be approximately \$192,000 by comparing it to the other townhouses within his neighborhood. He stated that the townhouses with walk-out basements have two decks, one up high and one on the lower level. Chairman McCallum closed the hearing at 10:25 A.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$205,945. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-8: Katrina and Alec Akbarov, 223 Bentley Oaks Lane, Charlotte, NC 28270
Bel-Air West Addition Lot 3, Blk 2

Chairman McCallum opened a hearing at 10:14 A.M. Jo Witte, realtor with Remax Associates, appeared at the hearing on behalf of the owners. She reported that there has been a recent sale of the home in the amount of \$463,500. She stated that the sale is not officially closed; however, it should. She stated that the property has been on the market for three years. She testified that the buyers will need to replace the roof and windows for an estimated cost between \$50,000 and \$60,000. Chairman McCallum closed the hearing at 10:17 A.M. Motion was made by Griffith and seconded by Klein to set the 2012 property valuation at \$463,500. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-9: Bob Schleppenbach, 904 South 14th Place, Norfolk
III – Owens Second Addition Blks 1 Thru 7 - MH Lot 17 (1995 Bel-Aire 16X56)

Chairman McCallum opened a hearing at 10:45 A.M. Bob Schleppenbach was present and testified that he considers the valuation on his property to be way too high mainly because 17 years ago the property sold for approximately \$17,000 and the current valuation is approximately \$29,000. He stated that the home is a trailer house, which depreciates in value. County Assessor Jeff Hackerott reported that he could not make contact with anyone to make an interior inspection of the house. Mr. Schleppenbach verified that the house has two bedrooms and one bathroom and that no changes have been made to the interior since he purchased it. He also reported that the house has hail damage on the north side and he is planning to re-side it. Chairman McCallum closed the hearing at 10:50 A.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$21,141. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-10: Oscar's Collection System of Fremont Inc., PO Box 29246, Phoenix, AZ 85038
E 158 Rods NE1/4 13-23-1 158 AC

Protest #2012-11: Oscar's Collection System of Fremont Inc., PO Box 29246, Phoenix, AZ 85038
SE1/4 13-23-1 160 AC

Chairman McCallum opened a hearing at 11:10 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the property is fenced with a locked gate. He explained that these parcels are valued as agricultural land, thus the reason for the valuation increase. He stated that the parcels are not cropland, but grass, shelter belts, tree canopy, and waste. He explained that cedar trees have been planted around the perimeter of the property. He reported that the properties are being valued equitably with other grassland parcels within the County. Chairman McCallum closed the hearing at 11:14 A.M. Motion was made by Griffith and seconded by Klein to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-12: Linda & Dan Goodman TRS, 2401 Maple Avenue, Norfolk
Town and Country Second Addition Lot 11

Chairman McCallum opened a hearing at 11:02 A.M. Linda Goodman appeared at the hearing and testified that, in her opinion, the property is valued too high since the house was built in 1969. She explained that, in her opinion, older homes are valued higher when they are new and this is a 1969 home needing repairs to the structure. She reported that they have maintained the property, but they haven't added anything to the property. She reported that the shake shingles were replaced with asphalt shingles in 2011. She stated that they have open decks and have not enclosed them. County Assessor Jeff Hackerott reported that he inspected the interior and exterior of the property with Mrs. Goodman. Chairman McCallum closed the hearing at 11:07 A.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$212,080. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-13: Tim Miller, 1700 East Coolidge Avenue, Norfolk
McCorkle's Addition Lot 1 7.7 AC (1-23-1)

Chairman McCallum opened a hearing at 11:16 A.M. Tim Miller was present and testified that since 2005, the valuation has increased approximately \$20,000; but, in 2012 the valuation increased \$28,000. He reported that he had a building that blew down from high winds and he replaced the roof on it. He reported that the floor was already concrete and he has the receipts showing the total cost of the roof was \$11,937, including labor. He stated that he realizes that the land value has increased, but, he is unsure if the County decreased the valuation on the building when the roof blew off. He reported that the replacement cost for the roof was half of the amount valued by the County. Mr. Miller stated that since he has purchased the property the valuation has almost doubled. He stated that the land is pasture for a couple of horses and he doesn't make any money on it. County Assessor Jeff Hackerott reported that the land valuation increased \$5,000 for the first acre of the home site. He reported that the County was appraising the building only as a concrete slab since 2009. He stated that the walls did not add any value to the building so the County was only valuing the concrete floor. In addition, he stated that Mr. Miller added the roof to the building in 2011, so now the structure is being valued as a complete building. Mr. Miller responded that the estimated cost of the block is approximately \$3,000 and the valuation is too high compared to the construction costs. Chairman McCallum closed the hearing at 11:26 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-14: Mark Nelsen, 305 Hale Avenue, Newman Grove
Railroad Addition N 36 Ft Lot 9, All Lot 10 & S 34 Ft Lot 11, Blk 10

Chairman McCallum opened a hearing at 11:32 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he completed an interior and exterior inspection of the property with the owner. He reported that the house had an apartment on the second floor; however, the apartment has been uninhabited for many years and is currently occupied by pigeons. Chairman McCallum closed the hearing at 11:35 AM. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$37,604. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-15: Mark Nelsen, 305 Hale Avenue, Newman Grove
Railroad Addition Lot 2, Blk 9 517 Hale Ave., (34-21-4W)

Chairman McCallum opened a hearing at 11:35 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he completed an interior and exterior inspection of the property with the owner. He stated that the building is used as overflow for the bar and three doorways have been put in between the two buildings so they can open up the space for parties, dances, graduations, and wedding receptions. He reported that this building does have a liquor license and a small bar; however, it is not stocked like the main bar. He reported that there is water damage in the bathrooms. He reported that the owner advised that the building will be sold with the bar as one economic unit in the future. Chairman McCallum closed the hearing at 11:37 A.M. Motion was made by Griffith and seconded by Klein to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-16: Mark Nelsen, 305 Hale Avenue, Newman Grove
Railroad Addition Lots 24,25 & 26, Blk 7 & E1/2 N1/2 Pt Vac Alley

Chairman McCallum opened a hearing at 11:37 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property with the owner. He stated that a utility room was added in 2009 which attaches the garage to the house. He stated that the exterior of the house looks fine and appears to be very well maintained; however, the inside of the house has not been updated. He reported that some of the carpet in the house is from the 1970s and the plaster walls and ceilings are cracked and chipped. He reported that the kitchen is very small, has 1950s style metal cabinets, and formica countertops. In addition, he reported that water has leaked into the upstairs dormer and has caused damage to the ceiling. Chairman McCallum closed the hearing at 11:42 AM. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$55,868. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-17: Lawrence Henery, 83865 547th Avenue, Battle Creek
NE1/4 NE1/4 4-23-2 40.25 AC

Chairman McCallum opened a hearing at 11:42 A.M. Judith Stewart appeared at the hearing to represent Lawrence Henery. She stated that the building is not concrete on the inside, but has concrete right along where the door slides to keep the animals out. She stated that someone from the County has apparently looked into the window of the building and made an assumption that the inside was all concrete. She questioned why the valuation for the 40 acre parcel is higher than the adjoining property which she owns. County Assessor Jeff Jackerott responded that the valuation difference is because of the various soil types and the number of acres of each type. He explained that there may be no yield difference between the two farms; however, the County must value the property based on the soil types. Chairman McCallum closed the hearing at 11:47 AM. Motion was made by Griffith and seconded by Klein to set the 2012 property valuation at \$127,902. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-18: Judith A Stewart, 83865 547th Avenue, Battle Creek
Tax Lots SW1/4 SE1/4 5-21-1 Pt Tax Lot 2 3.43 AC

Protest #2012-19: Judith A Stewart, 83865 547th Avenue, Battle Creek
Tax Lots SE1/4 SE1/4 5-21-1 Pt Tax Lot 1 19.5 AC

Protest #2012-20: Judith A Stewart, 83865 547th Avenue, Battle Creek
Pt SE1/4 NE1/4 4-23-2 26.34 AC

Chairman McCallum opened a hearing at 11:47 A.M. Judith Stewart appeared at the hearing and questioned why the property valuations increased so much. Chairman McCallum responded that the valuation is based on an average of property sales for a three-year period and that the valuation change reflects the current sales from the past several years. County Assessor Jeff Hackerott explained that the 2012 valuations include sales that occurred during the last half of 2010 and the first half of 2011. Chairman McCallum closed the hearing at 11:50 AM. Motion was made by Klein and seconded by Griffith to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board of Equalization recessed at 11:53 P.M. to Tuesday, July 3, 2012 at 1:00 P.M.

County Clerk

Chairman

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 3, 2012

The Board of County Commissioners of Madison County, Nebraska met in regular session at 9:30 A.M.

Advance notice of meeting was published in the Thursday, June 28, 2012 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Lee Klein called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum, Martin Griffith, and Lee Klein, County Highway Superintendent Richard Johnson, County Clerk Nancy Scheer, and Norfolk Daily News reporter Jerry Guenther. County Attorney Joseph Smith joined the meeting at 9:54 A.M.

Chairman Klein requested that agenda item #9, a resolution for recovery of expenses incurred for control of noxious weeds on private property, be removed from the consent agenda at the request of County Attorney Joseph Smith.

Motion by made by McCallum and seconded by Griffith to remove agenda item #9 from the consent agenda. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Chairman Klein read the following consent agenda items into the record:

- 1) Approval of minutes of the June 19, 2012 meeting
- 2) Authorization for Board Chairman to execute a service agreement extension through June 30, 2013 with Trane, Inc. for the Courthouse chiller
- 3) Approval of agreement with the Nebraska Department of Roads for surveying services on Project No. NH-81-3(139), Norfolk South
- 4) Approval of contract with Frontier Telephone Company for long distance telephone service
- 5) Approval of County Board memo to departments regarding 2012-2013 fiscal year budgets
- 6) **RESOLUTION #2012-39**

WHEREAS, the State of Nebraska desires to make improvements on a portion of Nebraska Highway 35 within Madison and Stanton Counties under a highway improvement project denoted as Project No. DPS-35-3(108), and

WHEREAS, this highway improvement project will improve a segment of Benjamin Avenue in Madison County at the location shown in the agreement, and

WHEREAS, each party's responsibilities for the proposed project are adequately described in the agreement,

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Madison County, Nebraska that, Lee Klein, Chairman of the Madison County Board of Commissioners, is hereby authorized to execute the attached agreement between Madison County and the Nebraska Department of Roads for Project No. DPS-35-3(108), Control No. 31416B.

Motion was made by McCallum and seconded by Griffith to approve the consent agenda as amended. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Motion was made by McCallum and seconded by Griffith to approve the regular agenda as amended. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board reviewed the audited financial statements for the fiscal year ended June 30, 2011.

After review, a motion was made by McCallum and seconded by Griffith to acknowledge receipt of the audited financial statements for the fiscal year ended June 30, 2011 and direct the audit report to be kept on file in the County Clerk's Office. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Chairman Klein reported that the two vendors who submitted bids for a digital radio system for the road department were Racom Corporation of Lincoln, and Telebeep Wireless of Norfolk. He reported that there is a considerable difference in cost between the two proposals and also a difference in the materials.

Commissioner McCallum stated that when he worked as a state trooper, Motorola radios were used and the vehicles that did not have Motorola radios did not have very good service. He stated that when he started serving as Commissioner the County used some radios that were not Motorola and during the past 7 to 10 years they have all been changed over to Motorola. He reported that the road department has a minimal amount of trouble. He stated that, in his opinion, Motorola is very good equipment and Telebeep Wireless has done a great job of servicing the County radio equipment.

Chairman Klein agreed with Commissioner McCallum's statements. He explained that his experience on the Battle Creek fire department was the same. He stated that as a business owner, he used Motorola along with other brand radios, and had the same experience as Commissioner McCallum. He stated that the difference between the two bids is \$19,625.25.

Commissioner Griffith stated that he sees a lot of importance with staying with a local vendor. He also stated that, in his opinion, Motorola is a very good product.

Commissioner McCallum stated that items to be considered during the bid award are service, quality, and cost, but they all need to be weighed and considered during the process.

After discussion, a motion was made by McCallum and seconded by Griffith to award a contract to Telebeep Wireless for the purchase of a digital radio system for the road department, in the amount of \$128,763, due to excellent service from the company, quality of the equipment, and previous performance of the company. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Nebraska Public Power District (NPPD) representatives Ronald Starzec and Jill Novicki were present to explain a transmission line project. Mr. Starzec explained that he works in the land management department with NPPD and Ms. Novicki works in the corporate communication division of NPPD. He explained that Nebraska Public Power District is in the process of beginning a new transmission line project, called the r-plan, starting near Sutherland, Nebraska at the Gerald Gentlemen Station and ending in Holt County. He reported that NPPD is the largest electric utility in Nebraska and serves one million customers, both on the wholesale and retail level. He stated that they are a member of a bigger group called the Southwest Power Pool, which is a retail organization that has nine states involved in their pool. He explained that the Southwest Power Pool ensures reliable power and adequate transmission infrastructure, so they can provide competitive wholesale prices of electricity. He presented a map reflecting the nine states that are part of the Southwest Power Pool. In addition, he presented a map showing the counties in the State of Nebraska that are included in the initial study area. Mr. Starzec explained that the transmission project route has not been determined at this point; however, they know that it will start at the Gerald Gentlemen Station and go north into Cherry County and then east to the eastern end of Holt County. He stated that the second project will go from Neligh to the Hoskins substation, which is located in northwestern Stanton County. He reported that the northern tip of Madison County is included in the study area. He explained that just because Madison County is included in the study area doesn't mean that a transmission line will be located there; but, right now they are just looking at all the land in that area to decide if there is a good way to route a transmission line. He reiterated that no transmission line route has been determined at this point. He stated that they are studying everything, including the terrain changes, rivers, highways, and power lines that need to be taken into consideration before they can determine the final route. Mr. Starzec reported that the Southwest Power Pool has given NPPD preliminary approval to construct two 345 kV transmission lines, which will have a total length of 270 miles. He stated that the electric transmission project will increase the reliability of the state's electric grid, relieve bottlenecks and congestion, and provide opportunities for development of additional renewable energy resources, such as wind energy development. He stated that in 2006 or 2007 near Axtell and Coleridge there was a bad ice storm that took down tons of wire and structures, which dissected the state in half because a major line for the western portion of the state was damaged. He reported that this new transmission line will allow one line to go North and South and one line to go East and West, which will increase the reliability in the western portion of the state.

Mr. Starzec explained that a project team has been formed and they are talking with County officials so they are aware of the transmission line project and could answer questions from land owners. He stated that they are in the process of identifying the study area and a consultant will be hired to assist with routing, line design, construction, and right-of-way acquisition. He stated that they hope to get a consultant hired within the next few months. He explained that NPPD will be conducting a very extensive public involvement process. He reported that they have many meetings planned for the public which will include open houses for landowners, local leaders, city and county government, and state and federal agencies to obtain input. Mr. Starzec explained that when the first open house is conducted everyone in the study area will be contacted to offer an opportunity for input regarding their land so that NPPD can make the best decision regarding the line route. He explained that after the open houses have been conducted to discuss the study area, they will have a second round of open houses to discuss corridors, which will help narrow the search. He also explained that during the third round of open houses they will discuss proposed routes and alternate routes until they will have a public hearing on the final route. He explained that involvement from the public will help NPPD determine what the landowner is doing with their property such as determining whether a new pivot or building will be going on a certain parcel of land because that will assist NPPD in making a decision regarding the route. Mr. Starzec reported that the last two projects that were completed by NPPD used single pole construction, which has a quarter mile span. He stated that in most cases a center pivot still works using the single pole method. He explained that they try to take advantage of center pivot corners, stay on fence lines, and try to reduce the impact upon land owners. He reported that they identify many things, including the use of the land, whether it is row crop, pasture, or

rangeland. He reported that they also have government agencies involved including fish and wildlife, game and parks, wildlife management, and wetland management because this all needs to be taken into consideration before NPPD can actually determine a final transmission line route. Mr. Starcez reported that the first study area open house is planned in October and all the landowners and government agencies will be notified so that everyone will have an opportunity to come and offer input. He stated that during the route selection process they consider land use, environmental constraints, whether the parcel is constructible, and the cost involved. He explained that a straight line is the best way; but, sometimes that does not work. He explained that the major goal of NPPD is to minimize the overall impact. He submitted an outline showing the criteria that is considered when routing a transmission line. He stated that the electric transmission project is a six year project, with the first two years being the public process including the land acquisition, followed by the construction phase.

Chairman Klein questioned if this transmission line would be similar to the line located east of Columbus. Mr. Starcek responded that they will be dealing with the Sandhill region and they may determine that single pole construction would not be the best option. He explained that it takes a lot of cement for single pole construction, which requires a lot of trucks to pour the footings. He explained that this may not be the best option for the type of soil in that region, so they will be studying that area to determine the type of construction that would be best.

No action was taken.

Chairman Klein reported that a letter was received from the Department of Economic Development regarding future administration of CDBG revolving loan funds. He stated that the deadline for a decision by the County Board is July 5th. He reported that there was an article on the front page of the Omaha World Herald on July 2nd explaining that cities are also involved with revolving loan funds. He explained that the County Board needs to make a decision about continuing to retain the CDBG program income funds and re-loan them to other business or return the funds to the Department of Economic Development. He reported that the cities are opposed to returning the funds to the Department of Economic Development. In addition, he reported that the County could apply for a 60-day extension and he recommended that the County request this extension.

County Clerk Nancy Scheer explained that the County has a contract with Northeast Nebraska Economic Development District for administering the revolving loan fund proceeds that are being paid to the County from Henn House Dairy.

After discussion, a motion was made by McCallum and seconded by Griffith to request a 60-day extension from the Department of Economic Development to allow time for the County Board to review options for use and administration of program income funds for CDBG Grant #09-ED-008. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Chairman Klein stated that County Weed Superintendent Don Svitak submitted the following resolution for consideration by the County Board:

RESOLUTION #2012-40

WHEREAS, the Madison County Board of Commissioners, acting on behalf of the public as the designated Noxious Weed Control Authority, is entitled on behalf of the County, to recover the County costs of control measures implemented to prevent the spread of weed infestation when landowners fail to take necessary measures after receiving notice as required by State Statutes,

NOW, THEREFORE, BE IT RESOLVED that the Madison County Board of Commissioners adopts the following policy concerning recovery of County costs incurred in connection with control measures taken under the Nebraska Noxious Weed Control Act:

1. Whenever the County finds it necessary to undertake noxious weed control measures at public expense under Section 2-955 of the Noxious Weed Control Act because the landowner has failed to take adequate measures after receiving a "10 Day Notice", a fee of \$500 shall be assessed against the property to offset administrative and indirect costs incurred in the enforcement effort. The fee shall cover all land held by the landowner and located in the same legal description covered by the notice.
2. A separate administrative fee shall be assessed for each legal description where control measures are provided at public expense. The fee shall be in addition to direct costs incurred by the County for chemicals, equipment rental, contract labor, etc., and shall be payable to the Madison County Treasurer.
3. As provided by law, unpaid costs incurred in the enforcement of noxious weed control, including direct costs and administrative fees, shall be certified to the Madison County Treasurer and shall become a lien upon the property. Costs may also be recovered from the landowner through lawsuit as a debt owed the County, or by any other remedy allowed by law.

County Attorney Joseph Smith reported that he reviewed the State Statute regarding recovery of expenses incurred for control of noxious weeds on private property. He explained that the Statute gives the Board the power to bill landowners for cutting and spraying noxious weeds. He explained that State Statute §2-955 provides the authority to charge up to \$500 per day; however, he does not see that the Statute provides authority to recover administrative fees, only the cost of applying the spray. He stated that if the landowner sprays the noxious weeds, the County can't recover any costs. He explained that the County Board would have a hard time justifying the cost of charging landowners \$500 for sending one letter.

Commissioner McCallum asked for verification on whether the County could charge for administrative fees and County Attorney Joseph Smith responded that, in his opinion, the County could not charge for administrative fees. County Attorney Joseph Smith stated that he is aware that other counties have a policy to collect for administrative fees; however, he looked at the section of State law regarding the 10 day notice to land owners. He explained that it would be similar to a law enforcement officer charging an administrative fee for issuing a traffic ticket.

After discussion, a motion was made by Griffith and seconded by McCallum to **reject** adoption of Resolution #2012-40. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Attorney Joseph Smith reported that the Blaser lawsuit was sent back to the District Court for dismissal of one person. He explained that three parties were involved and the District Court had not officially dismissed one person, so the Supreme Court ruled that it didn't have jurisdiction until one party is dismissed. He explained that it will eventually return to the Supreme Court for a ruling on the merits of the case. He explained that the issues with this case are the conflict issues, whether or not the County has the duty to maintain the road as opposed to the duty to warn individuals.

Commissioner McCallum asked if it was the responsibility of the County to install road close signs if the County closes a road and relinquishes all the easements to the road. County Attorney Joseph Smith stated that the County probably does not have the right to install road closed signs if the County relinquishes ownership.

Chairman Klein explained that part of the litigation on the lawsuit was that the foreman put up barricades and the Judge ruled that the County was accepting liability; otherwise, barricades would not have been installed by the County. County Attorney Joseph Smith stated that, in his opinion, the Court should rule that it is a notice issue, not a maintenance issue. Commissioner McCallum stated that the County is currently in the process of closing another road and that when the County completes the process of closing the road and all the easements are released back to the adjoining landowners, it is his opinion that the County can remove all the signs. He stated that if the County leaves a sign installed, the County incurs some liability and has the responsibility to keep the sign up. He questioned what happens if the sign gets knocked down.

County Highway Superintendent Richard Johnson stated that he disagrees with this analysis. Commissioner McCallum again questioned what the solution is if someone drives on the road after it is closed and who is liable if the road is not signed after the road is closed. County Highway Superintendent Richard Johnson stated that, at the very least, the County should install a double arrow sign at the end of the T-intersection. He further stated that there are some circumstances where the County should install barricades.

Commissioner McCallum stated that the road involved in litigation on the Blaser lawsuit has been closed for a number of years. County Attorney Joseph Smith reiterated that, in his opinion, the Court should rule that it is a notice issue, not a maintenance issue. He explained that the Judge's ruling was unclear as to whether or not it was a notice issue or a duty to maintain.

No action was taken.

The following reports and correspondence were reviewed:

- 1) 2nd quarter report from CASA of Northeast Nebraska
- 2) Public notices from Tim Campbell dated June 27, 2012

The following claims were audited:

GENERAL FUND		
Total Net Payroll		118,929.95
Steven Abler	Mileage, Planning and Zoning	112.53
Roger Acklie	Mileage, Planning and Zoning	60.00
Mark Albin	Legal Services, County Court	2,880.45
American Family Life Assurance Company	Insurance Premiums	586.99
Ameritas Life Insurance Corporation	Employee Share Retirement	7,725.35
Ameritas Life Insurance Corporation	Employer Share Retirement	11,328.64
Ameritas Life Insurance Corporation	Insurance Premiums	381.44
Sarah Amsberry	Mileage, Public Defender	119.88
Appeara	Mat Service, Courthouse	184.54
AS Central Finance	Telephone Service, Planning and Zoning	20.96
AS Central Finance	Telephone Service, Noxious Weed	20.95
AS Central Finance	Telephone Service, County Sheriff	262.29
AS Central Finance	Telephone Service, County Jail	441.71
AS Central Finance	Telephone Service, Veterans' Service Office	58.39
Battle Creek Enterprise	Publication Costs, Election Commissioner	231.00
Danessa Bierman	Witness Fees, County Court	37.76
Black Hills Energy	Gas Service, Planning and Zoning	9.91
Black Hills Energy	Gas Service, Noxious Weed	9.91
Black Hills Energy	Gas Service, Veterans' Service Office	19.01
Blue Cross Blue Shield of Nebraska	Insurance Premiums	1,009.33
Pat Bohnenkamp	Witness Fees, County Court	37.76
Bomgaars	Shop Supplies, Planning and Zoning	21.99
Bomgaars	Repairs, Noxious Weed	7.67
Bessie Bove	Prior Service Benefits	12.00
Brogan and Stafford, P.C.	Legal Services, County Court	6,159.61
Carney Law, P.C.	Legal Services, County Court	2,628.49
Champs Inc.	Maintenance Contract, County Jail	2,166.00
City of Norfolk	Parking, Veterans' Service Office	45.00
Clerk of the Supreme Court	Court Costs, District Court	175.00
Clerk of the Supreme Court	Court Costs, County Court	61.20
Colonial Life and Accident Insurance	Insurance Premiums	313.26
Connecting Point	Software, County Sheriff	393.00
Connecting Point	Software, Juvenile Diversion	285.00
Connecting Point	Supplies, County Jail	264.00
Connecting Point	Subscription, Courthouse	1,099.00
Consolidated Management Company	Meals, County Sheriff	417.50
Constellation Newenergy Gas Division	Utilities, Planning and Zoning	22.77
Constellation Newenergy Gas Division	Utilities, Noxious Weed	22.77
Constellation Newenergy Gas Division	Utilities, Veterans' Service Office	1.38
Copple, Rockey, McKeever & Schlecht, P.C., L.L.O.	Legal Services, District Court	2,588.78

Copple, Rockey, McKeever & Schlecht, P.C., L.L.O.	Legal Services, County Court	1,844.33
Copycraft Printing	Uniforms, County Jail	41.88
Credit Bureau Services	Garnish of Wages	36.20
Culligan of Norfolk	Drinking Water Services, Repairs, County Jail	422.07
Margaret Dendixen	Garnish of Wages	224.05
Eakes Office Plus	Supplies, County Sheriff	16.56
Eakes Office Plus	Supplies, County Jail	413.84
ECMC	Garnish of Wages	142.34
Egley, Fullner, Montag & Hockabout	Legal Services, County Court	3,887.86
Enviromaster Inc.	Supplies, County Jail	42.00
Ewalt Law Office, P.C., L.L.O.	Legal Services, County Court	120.00
Faith Regional Health Services	Copies, Public Defender	75.44
Faith Regional Health Services	Copies, Law Enforcement	56.00
First Concord Benefits Group, L.L.C.	Deductible Buy Down, Administrative Fees	4,463.92
Floor Maintenance and Paper Supply	Supplies, County Jail	641.25
Nicole Foltz	Witness Fees, County Court	49.97
Frontier	Telephone Service, Public Defender	340.34
Frontier	Telephone Service, Courthouse	1,335.22
Gall's Inc.	Equipment, County Sheriff	185.49
Galls' Inc.	Uniforms, County Jail	80.23
Richard Grant	Mileage, Planning and Zoning	379.10
Headley Law Office, P.C., L.L.O.	Legal Services, County Court	2,166.75
Amanda Holcomb	Witness Fees, County Court	91.06
Home For Funerals	County Burial, County Relief	1,200.00
Iowa Prison Industries	Supplies, County Sheriff	345.18
Johnson, Morland, Easland & Lohrberg, P.C.	Legal Services, County Court	4,744.65
Keenan Law, P.C., L.L.O.	Legal Services, County Court	968.00
Lee Klein	Meals, County Board	67.26
James Kube	Supplies, District Judge	8.54
Lancaster County Sheriff	Service Fees, County Court	19.17
Louderback Drug	Prescriptions, County Jail	1,639.98
Heidi Luebbe	Witness Fees, County Court	55.47
Madison County Clerk	Tax Deposit	40,113.01
Madison County Sheriff Inmate Fund	Supplies, Prescriptions, County Jail	75.98
Madison County Sheriff	Fees, County Court	832.37
Madison County Sheriff	Fees, District Court	2,240.82
Madison County Sheriff	Service Fees, Mental Health	172.00
Madison County Treasurer	Insurance Reimbursements	50.00
Madison National Life	Insurance Premiums	117.78
Menards	Supplies, County Sheriff	13.79
Microfilm Imaging Systems Inc.	Supplies, Register of Deeds	8,050.00
Midwest Health Partners	Medical Services, County Jail	234.00
Midwest Plumbing & Heating	Repairs, County Jail	318.97
Morrow, Davies & Toelle, P.C.	Auditing Services, Courthouse	12,400.00
Nationwide Retirement Solutions	Deferred Compensation	955.00
Nebraska Public Power District	Utilities, Planning and Zoning	56.73
Nebraska Public Power District	Utilities, Noxious Weed	91.80
Nebraska Public Power District	Utilities, Veterans' Service Office	43.98
Norfolk Auto Center	Repairs, County Sheriff	33.40
Norfolk Daily News	Publications Cost, Election Commissioner	56.25
Norfolk Daily News	Publication Costs, Courthouse	201.61
Norfolk Daily News	Publication Costs, County Court	43.86
Northeast Nebraska Area Agency on Aging	Annual Funding	14,187.00
Northeast Nebraska Juvenile Services Inc.	Board of Juveniles, Juvenile Detention	5,137.50
Northeast Nebraska Economic Development District	Dues, Courthouse	875.00
Brent Nygren	Mileage, Planning and Zoning	40.00
Merlin Oswald	Mileage, Planning and Zoning	238.70
Sandra Passyka	Witness Fees, County Court	58.85
Phillips 66	Fuel, County Sheriff	538.94
Erin Pierce	Witness Fees, County Court	75.52
Jessica Puppe	Witness Fees, County Court	82.45
Racom Corp	Repairs, County Jail	4,960.00
Redwood Biotech	Supplies, Juvenile Diversion	190.41
Regency Family Dental Care, P.C.	Dental Services, County Jail	187.00
Region 4 Behavioral Health System	Quarterly Funding	13,610.75
Reynoldson's Inc.	Fuel, Noxious Weed	311.31
Donald Rutjens	Mileage, Planning and Zoning	145.44
Stanley Schapmann	Mileage, Planning and Zoning	50.00
Nancy Scheer	Postage, Election Commissioner	173.99
Judy Schroeder	Prior Service Benefits	11.00
Secretary of State Election Division	Supplies, Election Commissioner	20.00
Denise Serres	Witness Fees, County Court	37.76
Shell Fleet Plus	Fuel, Planning and Zoning	321.72
Shell Fleet Plus	Fuel, County Sheriff	3,796.60
Todd Stewart	Mileage, Planning and Zoning	25.00
Stratton, DeLay, Doele, Carlson & Buettner, P.C.,L.L.O.	Legal Services, County Court	1,260.00
Baminina Suckstorf	Witness Fees, County Court	52.53

Jill Svoboda	Witness Fees, County Court	75.52
UPS	Shipping, County Sheriff	9.81
UPS	Shipping, Courthouse	11.49
US Bank Corporate Payment System	Fuel, Publication Costs, Juvenile Diversion	335.41
US Bank Corporate Payment System	Fuel, Meals, County Sheriff	662.90
Verizon Wireless	Telephone Services, Reappraisal	40.01
Verizon Wireless	Telephone Services, County Sheriff	1,696.74
Dave Walahoski	Mileage, Planning and Zoning	45.00
Melissa Wentling	Lodging, Public Defender	193.40
West Payment Center	Subscription, County Attorney	541.00
West Payment Center	Publication, Law Library	156.50
Western Office Technologies	Supplies, County Sheriff	61.21
Abbie Widhalm	Witness Fees, County Court	38.38
Windshield Doctors	Repairs, County Sheriff	25.00
Darla Wright	Witness Fees, County Court	51.08
Yuma County Sheriff's Office	Service Fees, District Court	67.00

ROAD/BRIDGE FUND

Total Net Payroll		28,129.35
American Family Life Assurance Company	Insurance Premiums	251.80
Ameritas Life Insurance Corporation	Employees Share Retirement	1,680.22
Ameritas Life Insurance Corporation	Employers Share Retirement	2,520.32
Ameritas Life Insurance Corporation	Insurance Premiums	113.06
AS Central Services	Data Processing Costs	25.18
Asphalt and Concrete Materials Company	Asphaltic Materials	17,914.45
B's Enterprises Inc.	Culverts	31,132.50
Battle Creek Municipal Light & Power	Utilities	165.36
Black Hills Energy	Gas Service	124.29
Blue Cross Blue Shield of Nebraska	Insurance Premiums	67.06
Bomgaars Supply Inc.	Shop Supplies	401.02
Carhart Lumber Company	Shop Supplies	399.93
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Constellation NewEnergy Gas Division, L.L.C.	Gas Service	55.89
Cornhusker International Trucks	Repairs	406.71
Dinkel Implement Company	Supplies	48.92
Eastern Nebraska Telephone	Telephone Services	34.49
Eisenmann Supplies Inc.	Parts	131.50
First Concord Benefits Group	Administrative Fees	487.54
Frontier	Telephone Service	206.22
Futureware Distributing Inc.	Equipment	911.30
Gerhold Concrete Company Inc.	Concrete	197.50
Kayton International Inc.	Repairs	415.25
Loup Power District	Utilities	94.60
Madison County Clerk	Tax Deposit	9,032.02
Madison National Life	Insurance Premiums	37.73
Matteo Sand & Gravel Company Inc.	Gravel	4,676.89
Nebraska Child Support Payment Center	Garnish of Wages	218.24
Nebraska Public Power District	Utilities	222.15
NMC Exchange LLC	Repairs	4,276.23
Norfolk NAPA	Parts	436.15
Racom Corp	Fees	100.00
Telebeep Wireless	Pager Services	22.11
The Pit Stop	Fuel	558.55
USA Communications	Internet Services	37.95
Zoubek Oil Company Inc.	Fuel	5,432.83

911 EMERGENCY FUND

Century Link	Telephone Service	973.04
Frontier	Telephone Service	160.41

LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff Inmate Fund	Supplies	239.84
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DRUG COURT FUND

Redwood Toxicology Lab	Drug Testing	3.50
Mary Schwedhelm	Supplies	17.96
Verizon Wireless	Internet Services	60.07

Motion was made by Griffith and seconded by McCallum to approve the claims as audited and authorize the County Clerk to issue checks for payment of said claims. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board adjourned at 10:05 A.M. to Tuesday, July 17, 2012 at 9:30 A.M.

County Clerk

Chairman

BOARD OF EQUALIZATION

Madison, Nebraska

July 3, 2012

The Board of Equalization of Madison County, Nebraska met at 1:00 P.M.

Advance notice of meeting was published in the Thursday, June 28, 2012 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Jerry McCallum called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum, Martin Griffith, and Lee Klein, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. County Treasurer Donna Primrose was present from 1:06 P.M. to 1:08 P.M.

Motion made by Klein and seconded by Griffith to approve the agenda for the meeting. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Motion made by Klein and seconded by Griffith to approve the minutes of the June 5, 2012 and June 28, 2012 meetings. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #2778: Newman Grove Reporter, P.O. Box 476, Newman Grove Addition to the tax rolls in the amount of \$228.90 for acceleration of the 2012 personal property taxes due to sale of the business on May 3, 2012
- #2779: Carl Ernesti, 2210 South 1st Street, Norfolk Addition to the tax rolls in the amount of \$3.16 for acceleration of the 2012 personal property taxes due to sale of the business in March 2012
- #2780: Donald and Joan Rabe, 607 West 7th Street, Madison Addition to the tax rolls in the amount of \$173.52 for correction to the 2010 real estate taxes due to receipt of letter from the State of Nebraska on June 1, 2012 lowering the 2010 homestead exemption from 100% to 70%
- #2781: Beverly Skillstad, 606 North 3rd Street, Norfolk Addition to the tax rolls in the amount of \$33.44 for acceleration of the 2012 personal property taxes due to closing of the business on April 13, 2012
- #2782: Ya's Ya's Restaurant, P.O. Box 444, Newman Grove Addition to the tax rolls in the amount of \$226.24 for acceleration of the 2012 personal property taxes due to sale of the business on January 20, 2012
- #2783: Diamond D Auto & Truck Repair, 1501 Square Turn Boulevard, Norfolk Addition to the tax rolls in the amount of \$19.30 for acceleration of the 2012 personal property taxes due to closing of the business in 2012
- #2784: Harriet and Melbourne Jacobs, P.O. Box 305, Battle Creek Addition to the tax rolls in the amount of \$667.68 for correction to the 2010 real estate taxes due to receipt of a letter from the State of Nebraska on June 19, 2012 lowering the 2010 homestead exemption from 100% to 70%
- #2785: Barnes Mini Mart, P.O. Box 8, Newman Grove Addition to the tax rolls in the amount of \$114.40 for acceleration of the 2012 personal property taxes due to sale of the business on June 29, 2012
- #2786: Orlo Powell Jr., 473 Wolcott Hill Road, Wethersfield, Connecticut Deduction from the tax rolls in the amount of \$162.18 for correction to the 2009 real estate taxes after reduction of the acres from 105.29 to 83.05 due to a clerical error made in tax year 2009
- #2787: Orlo Powell Jr., 473 Wolcott Hill Road, Wethersfield, Connecticut Deduction from the tax rolls in the amount of \$172.28 for correction to the 2010 real estate taxes after reduction of the acres from 105.29 to 83.05 due to a clerical error made in tax year 2009
- #2788: Orlo Powell Jr., 473 Wolcott Hill Road, Wethersfield, Connecticut Deduction from the tax rolls in the amount of \$185.78 for correction to the 2011 real estate taxes after reduction of the acres from 105.29 to 83.05 due to a clerical error made in tax year 2009
- #2789: Karensens, LLC, c/o Raun Matteo, P.O. Box 383, Norfolk Deduction from the tax rolls in the amount of \$25.00 for correction to the 2009 real estate taxes for increasing the parcel acres from 37.3 to 59.61 due to a clerical error made in tax year 2009
- #2790: Karensens, LLC, c/o Raun Matteo, P.O. Box 383, Norfolk Deduction from the tax rolls in the amount of \$36.14 for correction to the 2010 real estate taxes for increasing the parcel acres from 37.3 to 59.61 due to a clerical error made in tax year 2009
- #2791: Karensens, LLC, c/o Raun Matteo, P.O. Box 383, Norfolk Addition to the tax rolls in the amount of \$187.78 for correction to the 2011 real estate taxes for increasing the parcel acres from 37.3 to 59.61 due to a clerical error made in tax year 2009
- #2792: Green Tree Financial Services Corporation, P.O. Box 1465, Sioux Falls, South Dakota Addition to the tax rolls in the amount of \$654.28 for acceleration of the 2012 real estate taxes due to sale and removal of a mobile home

After discussion, it was moved by Klein and seconded by Griffith to approve the tax list corrections as submitted. Roll call vote: Ayes, McCallum, Griffith and Klein. Nays, none. Motion carried.

Chairman McCallum opened a public hearing at 1:06 P.M. to receive testimony regarding the following motor vehicle exemption applications:

Bright Horizons, P.O. Box 1904, Norfolk	2001 Ford Windstar
Community Concern of Norfolk, P.O. Box 302, Norfolk	2010 Dodge Sport Van
Improved Living, Inc., P.O. Box 116, Norfolk	1991 Dodge Maxi Wagon
Norfolk Baptist Church, 1001 State Hwy 35, Norfolk	1991 International Bus
Wesley Center, Inc. 500 West Phillip Avenue, Norfolk	1999 Dodge Ram Wagon Sport Van

No one appeared at the hearing to offer verbal testimony. County Treasurer Donna Primrose reported that exemption applications were previously approved for all the organizations. Chairman McCallum closed the hearing at 1:07 P.M.

After discussion, it was moved by Klein and seconded by Griffith to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, McCallum, Griffith and Klein. Nays, none. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2012-21: M B H Development Co. LLC, P.O. Box 123, Howells
Green Meadow Addition Lot 11, Blk 2

Protest #2012-22: M B H Development Co. LLC, P.O. Box 123, Howells
Green Meadow Addition Lot 10, Blk 2

Protest #2012-23: M B H Development Co. LLC, P.O. Box 123, Howells
Green Meadow Addition Lot 4, Blk 3

Protest #2012-24: M B H Development Co. LLC, P.O. Box 123, Howells
Green Meadow 2nd Addition Lot 2, Blk 1

Protest #2012-25: M B H Development Co. LLC, P.O. Box 123, Howells
Green Meadow 2nd Addition Lot 1, Blk 1

Protest #2012-26: M B H Development Co. LLC, P.O. Box 123, Howells
Green Meadow Addition Lot 5, Blk 3

Protest #2012-27: M B H Development Co. LLC, P.O. Box 123, Howells
Green Meadow Addition Lot 2, Blk 3

Protest #2012-28: M B H Development Co. LLC, P.O. Box 123, Howells
Green Meadow Addition Lot 14, Blk 2

Chairman McCallum opened a hearing at 1:09 P.M. Steve Blocker, member of MBH Development Company, testified that these parcels are unimproved lots located north of Highway 275 on the west side of Norfolk between 31st Street and 33rd Street. He stated that streets have been put in, but currently everything that is not developed is a hay field. He reported that no revenue is generated from these parcels. He explained that to put this into perspective, \$7,000 per acre farm ground calculates to approximately \$.16 per square foot and currently they are being assessed at \$2.50 per square foot. He stated that one of the factors in valuing investment property is the ability to generate revenue. He stated that the property is in alfalfa and the person keeping it mowed gets the alfalfa. He explained that Lot #4 sold for \$50,000; however, the person who bought it was going to develop it. He reported that the value prior to the sale was nothing because no revenue was generated from the lots. Mr. Blocker reported that they had a purchase agreement with a company from Omaha who was going to develop the property and the purchase agreement was for a \$1.78 per square foot for all the lots, and that deal fell through due to the assessed value and real estate taxes. He reported that the cost invested in this property is \$1.10 per square foot, which includes putting in curb and gutter, streets, and water lines. He stated that all the prime lots are gone and that only one lot sold in the last five years, which sold for approximately \$1.80 per square foot. He stated that when they bought the 40 acre tract they were planning to develop the entire property; however, they were unable to develop a parcel consisting of 286,000 square feet and another parcel consisting of 125,000 square feet because of a flood plain issue that could cause flooding to Highway 275. Chairman McCallum closed the hearing at 1:16 P.M. Motion was made by Griffith and seconded by Klein to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-29: Jason & Vanessa Ash, 83726 555th Avenue, Norfolk
Norfolk Airpark 7th Addition Lot 6 4.72 AC (15-23-1)

Chairman McCallum opened a hearing at 1:19 P.M. Jason Ash appeared at the hearing and testified that the property was appraised in August 2011 for \$220,000. He explained that the County average is 97%; therefore, based on the assessed value, he requested that the valuation be set at \$207,749. He reported that he purchased the property for \$220,000. He explained that he replaced the septic system, heat pumps were installed after he purchased the property, and the house has other problems. He reported that the house has been vacant for seven years and it shows. County Assessor Jeff Hackerott reported that the County's assessed value for 2012 is \$245,267. He reported that he inspected the property with the owner on June 29, 2012, which included a complete interior and exterior review. He stated that the home is very dated inside from the 1970s time period. He stated that the house has almost all the original plumbing fixtures, single pane glass windows, and that there are issues with the house. Chairman McCallum closed the hearing at 1:26 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$224,273. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-30: Kerry Barnhart, 55017 839th Road, Norfolk
Pt SW1/4 SW1/4 2-23-2 11.01 AC (Rowland Lot Split)

Chairman McCallum opened a hearing at 1:30 P.M. No one appeared at the hearing to offer verbal testimony. The protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property with the owners. He reported that at the time the property was purchased there was a misunderstanding with the previous owner who removed an open front loafing shed after Mr. Barnhart purchased the property. Chairman McCallum closed the hearing at 1:32 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$246,776. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-31: Ropac Inc., 1801 Cedar Ridge Road, Norfolk
Pt NW1/4 NE1/4 & Pt SW1/4 NE1/4 18-24-1 32.5 AC

Protest #2012-32: Ropac Inc., 1801 Cedar Ridge Road, Norfolk
Pt NE1/4 NW1/4 & SE1/4 NW1/4 18-24-1 48 AC

Protest #2012-33: Ropac Inc., 1801 Cedar Ridge Road, Norfolk
Pt NW1/4 NE1/4 & Pt NE1/4 NW1/4 18-24-1 29.64 AC(Lot Boundary Change-Lot One)

Chairman McCallum opened a hearing at 1:37 P.M. Robert Hauser, Chairman of Ropac, Inc., appeared at the hearing and expressed concerns about the increase of property valuation for his parcels. He reported that all of this property is grassland and is being taken over by cedar trees. County Assessor Jeff Hackerott presented an aerial photo of the properties and explained that the property is valued as agricultural land, primarily with dry cropland, grass, and tree canopy. He reviewed the soil classifications and assessed valuation for each parcel. Chairman McCallum closed the hearing at 1:44 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-34: Marsha Kyncl, 306 North 9th Street, Newman Grove
Tax Lots SW1/4 NW1/4 34-21-4 S 90 Ft Tax Lot 3 – MH (1974 Falcon 14 x 68)

Chairman McCallum opened a hearing at 1:57 P.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott reported that he inspected the property with the owners on June 29, 2012. He reported that the trailer house was purchased for the owners' son to live in and then plans changed. He reported that Mr. Kyncl started to make improvements to the trailer house, so the house has new siding and one new window. He explained that the floors in the kitchen and bathroom have been removed and that the bathroom fixtures have been removed and none of it has been replaced. Chairman McCallum closed the hearing at 1:59 P.M. Motion was made by Griffith and seconded by Klein to set the 2012 property valuation at \$12,347. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-35: Marilyn Weldon, 405 North 8th Street, Newman Grove
Thompsons Addition Lots 9 thru 13, Blk 2

Chairman McCallum opened a hearing at 2:01 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he reviewed the property with the owner. He verified that the basement finish has been removed because of flooding. Chairman McCallum closed the hearing at 2:03 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$51,101. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-36: Daniel Pospisil, 3700 Meadowlark Lane, Norfolk
Cedar Heights Subdivision Lot 22 (18-24-1)

Chairman McCallum opened a hearing at 2:08 P.M. Dan Pospisil appeared at the hearing and testified that he purchased the property at public auction and paid \$170,000. He reported that there were five people bidding on the property and he was the successful bidder. He stated that the owner tried to sell the property for over a year and then his father-in-law purchased the property to clear the debt so it could be auctioned. He stated that he didn't need to make any improvements to the house. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. Pospisil and completed an interior and exterior inspection. Chairman McCallum closed the hearing at 2:11 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$170,249. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays none. Motion carried.

Protest #2012-37: Santos Rodriguez, P.O. Box 1445, Madison
Pt SW1/4 SE1/4 20-23-1 2.66 AC

Chairman McCallum opened a hearing at 1:50 P.M. Santos Rodriguez appeared at the hearing and testified that the house is in very bad shape and will take a substantial amount of money to get it fixed. He explained that it is livable, but needs improvements. He reported that he purchased the property on June 13, 2012 at a cost of \$26,500. County Assessor Jeff Hackerott reported that he reviewed the property with the owner; however, they could not get inside the house because the tenant was unavailable. He stated that the exterior of house is in poor condition. Chairman McCallum closed the hearing at 1:53 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$26,724. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays none. Motion carried.

Protest #2012-38: Nucor Corp, 2911 East Nucor Road, Norfolk
Pt NE1/4 (Tract C) 12-24-1 4 AC

Chairman McCallum opened a hearing at 2:04 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he inspected the property and verified that the house on the parcel was demolished before January 1, 2012. He reported that the usable out buildings have been left. Chairman McCallum closed the hearing at 2:07 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$35,382. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays none. Motion carried.

Protest #2012-39: Nucor Corp, 2911 East Nucor Road, Norfolk
Pt E1/2 NE1/4 12-24-1 15.4 AC (Johnson-Worley Lot Boundary Change-Tract One)

Chairman McCallum opened a hearing at 2:04 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property and verified that the house on the parcel was demolished before January 1, 2012. Chairman McCallum closed the hearing at 2:07 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$51,821. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays none. Motion carried.

Protest #2012-40: Nucor Corp, 2911 East Nucor Road, Norfolk
Pt E1/2 NE1/4 12-24-1 10.01 AC

Chairman McCallum opened a hearing at 2:04 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he inspected the property and verified that the house on the parcel was demolished before January 1, 2012. Chairman McCallum closed the hearing at 2:07 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$49,356. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays none. Motion carried.

Protest #2012-41 Gordon L Carpenter, P.O. Box 387, Newman Grove
Pt SW1/4 SE1/4 33-21-4 Warehouse Lots W 20 Ft Lot 17 & E 55 Ft Lot 18
(Tract 75Ft x 150 Ft)

Chairman McCallum opened a hearing at 2:24 P.M. Gordon Carpenter appeared at the hearing and testified that the property is not serviced by City sewer, so the property can't be improved. He reported that the lot width is 75 feet. He explained that he made a comparison with a commercial building located on Main Street in Newman Grove, which is serviced by City water and sewer and sold for \$3,000. He stated that the Assessor's Office told him that the County records listed a sale price of \$5,000. Chairman McCallum closed the hearing at 2:27 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$16,688. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-42: Gordon L Carpenter, P.O. Box 387, Newman Grove
Christensen Subdivision E 38 Ft Lot 5

Chairman McCallum opened a hearing at 2:27 P.M. Gordon Carpenter appeared at the hearing and testified that this parcel is located along the railroad and is not serviced by City sewer. He explained that there are five other lots that won't sell because either the sellers or buyers would need to install private sewer line to connect to the City's sewer. Mr. Carpenter reported that the City would have installed a sewer line if he paid for the entire line and he did not want to pay for two blocks of sewer. He submitted a letter from the City of Newman Grove verifying that this property is not serviced by the City sewer. Chairman McCallum closed the hearing at 2:29 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$762. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-43: Gordon L Carpenter, P.O. Box 387, Newman Grove
Christensen Subdivision Lot 6

Chairman McCallum opened a hearing at 2:27 P.M. Gordon Carpenter appeared at the hearing and testified that he had to install 230 feet of private sewer to tie into the City sewer system. He reported that the City would have installed a sewer line if he paid for the entire line and he did not want to pay for two blocks of sewer. He explained that he purchased 2½ lots for his house and he didn't know about the sewer problem at the time. Chairman McCallum closed the hearing at 2:29 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2012-44: Gordon L Carpenter, P.O. Box 387, Newman Grove
Christensen Subdivision Lot 7

Chairman McCallum opened a hearing at 2:27 P.M. Gordon Carpenter appeared at the hearing and testified that this parcel is located along the railroad and is not serviced by City sewer. He explained that there are five other lots that won't sell because either the sellers or buyers would need to install private sewer line to connect to the City's sewer. Mr. Carpenter reported that the City would have installed a sewer line if he paid for the entire line and he did not want to pay for two blocks of sewer. He submitted a letter from the City of Newman Grove verifying that this property is not serviced by the City sewer. Chairman McCallum closed the hearing at 2:29 P.M. Motion was made by Klein and seconded by Griffith to set the 2012 property valuation at \$1,665. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board of Equalization recessed at 2:32 P.M. to Monday, July 9, 2012 at 9:00 A.M.

County Clerk

Chairman